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March 21, 2011

VIA ECF

Hon. Nicholas G. Garaufis, U.S.D.J.
United States District Court for the
Eastern District of New York
225 Cadman Plaza East
Brooklyn, NY 11201

**RE: Principal Life Insurance Company v. A. Werzberger Irrevocable Insurance
Trust, et als.
Civil Action No.: 10-cv-0185**

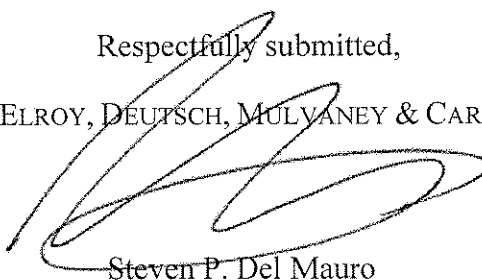
Dear Judge Garaufis:

Please be advised that our office represents Plaintiff, Principal Life Insurance Company ("Principal Life") in connection with the above matter. We are pleased to advised Your Honor that the parties have reached a settlement, in principle, of all claims made the subject of this civil action. The parties are currently in the process of reducing the settlement into in to a writing and as such, we would appreciate Your Honor's kind courtesy in entering an order providing the parties with a 30 day order permitting the parties to conclude settlement.

Mr. BenHaim, counsel for the Defendants, consents and joins in this application. Thank you for your kind courtesy and cooperation in this regard.

Respectfully submitted,

McELROY, DEUTSCH, MULVANEY & CARPENTER, LLP



Steven P. Del Mauro

SPD:bk
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cc: David BenHaim, Esq. (via facsimile)